



February 16, 2023

Connecticut General Assembly
State Capitol
Hartford, CT 06106-1562

ATTN: Finance, Revenue and Bonding Committee

**RE: SB00814 – AN ACT CONCERNING TAX PREPARER LIABILITY FOR UNDERPAID INCOME TAX /
HEARING FEBRUARY 22,2023**

TESTIMONY:

We oppose the proposed act concerning tax preparer liability for underpaid income tax, on the following grounds:

- 1) While any tax preparer worth their license will and does file amended tax returns without fee and takes responsibility for penalty and interest in the event of errors they commit, it is often the case that fault is not clearly discernable and can be a matter of interpretation. Disputes may be settled in Small Claims Court if need be, but the act as proposed regarding penalties and interest amounts to government overreach and duplication.
- 2) Making tax preparers liable for any additional tax legitimately owed by tax payers is outrageous, short sighted and, frankly, reflects an embarrassing lack of common sense. This act would serve to drive preparers out of the state. It would open up the opportunity for tax payers to submit faulty or incomplete information to tax professionals then claim error in order to avoid taxation. Folly.
- 3) In the interest of fairness, why does the Act not require that tax preparers receive additional refunds produced as the result of their “errors”?

Yours sincerely,

Robert J. Hartmann, Jr. AFSP